

The House Committee on Education offers the following substitute to HB 659:

A BILL TO BE ENTITLED
AN ACT

1 To amend Article 2 of Chapter 14 of Title 20 of the Official Code of Georgia Annotated,
2 relating to education accountability assessment programs, so as to provide transparency of
3 financial information of local school systems and schools, to the greatest extent practicable;
4 to provide for legislative intent; to provide for definitions; to provide for accessibility to
5 certain financial data of a local board of education; to provide for school level budget and
6 expenditure data; to require local school systems and schools to provide certain information
7 on their websites; to provide for certain data and reports; to provide for related matters; to
8 repeal conflicting laws; and for other purposes.

9 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

10 style="text-align:center">**SECTION 1.**

11 Article 2 of Chapter 14 of Title 20 of the Official Code of Georgia Annotated, relating to
12 education accountability assessment programs, is amended by adding a new part to read as
13 follows:

14 style="text-align:center">"Part 3A

15 20-14-45.

16 The intent of this part is to provide transparency and accuracy of financial information at
17 the school system and school levels, to the greatest extent practicable. It is the intent of the
18 General Assembly that local school systems and schools provide ready access to all
19 financial information not specifically made confidential by law to the public.

20 20-14-46.

21 As used in this part, the term 'office' means the Office of Student Achievement.

22 20-14-47.

23 (a) Each local board of education and each state charter school shall make readily
 24 accessible to the public the following school site budget and expenditure information for
 25 each school not specifically made confidential by law:

26 (1) The cost of all materials, equipment, and other nonstaff support;

27 (2) Salary and benefit expenditures for all staff;

28 (3) The cost of all professional development, including training, materials, and tuition
 29 provided for instructional staff on an annual basis;

30 (4) The total cost of facility maintenance and small capital projects; and

31 (5) The cost of new construction or major renovation reported on a cost-per-square-foot
 32 basis, based on the school system facility plan.

33 (b) Each local board of education shall make readily accessible to the public the following
 34 school system level information:

35 (1) The annual budget of the local board of education;

36 (2) Annual audits conducted on the finances of the local board of education;

37 (3) Ratios of expenditures to revenues;

38 (4) The total dollar amount of local property tax revenue the school system is authorized
 39 to collect in addition to the total program mill levy; and

40 (5) The total dollar amount of all other tax revenue that is collected by the school system.

41 (c) Each local school system and each state charter school which maintains a website shall
 42 post in a prominent location on its website the following preexisting information or a link
 43 to where such information can be found:

44 (1) The annual budget submitted to the State Board of Education pursuant to
 45 subsection (c) of Code Section 20-2-167;

46 (2) The annual personnel report prepared by the state auditor pursuant to Code Section
 47 50-6-27;

48 (3) The most recent audit conducted by the Department of Audits and Accounts pursuant
 49 to subsection (a) of Code Section 50-6-6 and any additional independent audit conducted
 50 pursuant to subsection (b) of Code Section 50-6-6;

51 (4) Any findings of irregularities or budget deficits reported by the Department of Audits
 52 and Accounts pursuant to Code Section 20-2-67; and

53 (5) For a local board of education which imposes a sales tax for educational purposes
 54 pursuant to Part 2 of Article 3 of Chapter 8 of Title 48, the information required pursuant
 55 to Code Section 48-8-141 as provided to the Department of Audits and Accounts for
 56 posting on such department's searchable website pursuant to subsection (g) of Code
 57 Section 50-6-32.

58 (d) Each public school which maintains a website shall post in a prominent location on its
59 website links to the following information:

60 (1) The financial efficiency ratings for the school published by the office pursuant to
61 Code Section 20-14-34; and

62 (2) The webpage where the local school system posted the information listed in
63 paragraphs (1) through (5) of subsection (c) of this Code section.

64 20-14-48.

65 (a) No later than January 1, 2017, the State Board of Education shall develop rules and
66 regulations requiring that each local board of education and each state charter school
67 provide information for their respective schools as specified by the state board and which
68 is not specifically made confidential by law, including school site budget and expenditure
69 information. Such rules and regulations shall include a template and definitions of budget
70 and expenditure categories and line items.

71 (b) As soon as is practicable but no later than October 31, 2017, each local board of
72 education and each state charter school shall publish in a prominent location on their
73 respective websites the school site budget and expenditure information for their respective
74 schools specified by the state board pursuant to subsection (a) of this Code section utilizing
75 the template and definitions of budget and expenditure categories and line items established
76 by the state board for the most recent fiscal year.

77 20-14-49.

78 (a) The office shall report the percentage of students with each state funded characteristic
79 included in Code Section 20-2-161 at the school and school system level.

80 (b) If funding is available, as determined by the Office of Planning and Budget, the office
81 shall create and publish an online sortable list for each school and school system on per
82 student expenditures used to determine the financial efficiency rating calculated by the
83 office pursuant to Code Section 20-14-33.

84 (c) The office shall report the relative financial performance of schools and school
85 systems.

86 (d) The Department of Education shall publish annually on its website all underlying fiscal
87 data that informs the financial efficiency rating calculated by the office pursuant to Code
88 Section 20-14-33 and an explanation of the fiscal data that informs the financial efficiency
89 rating on a disaggregated basis.

90 (e) All state and local government entities, including the Department of Education,
91 Department of Audits and Accounts, Office of Planning and Budget, the office, and local
92 school systems shall cooperate with and assist each other in complying with this part."

93

SECTION 2.

94 All laws and parts of laws in conflict with this Act are repealed.